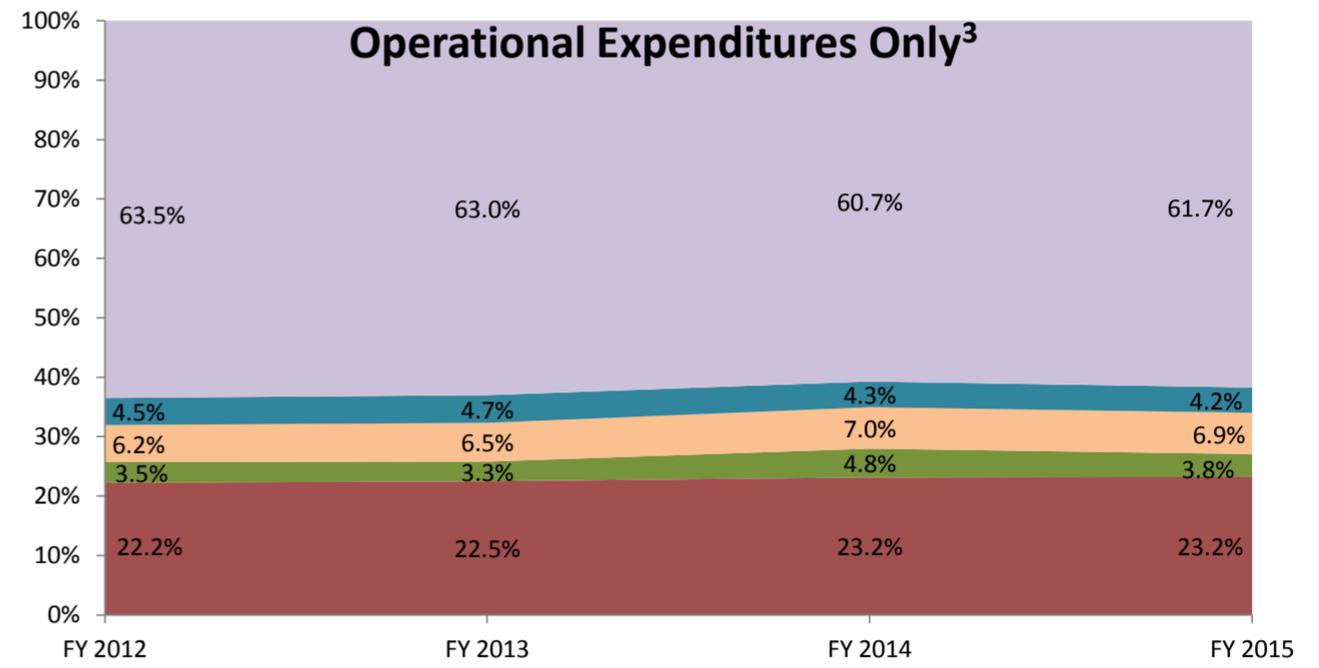
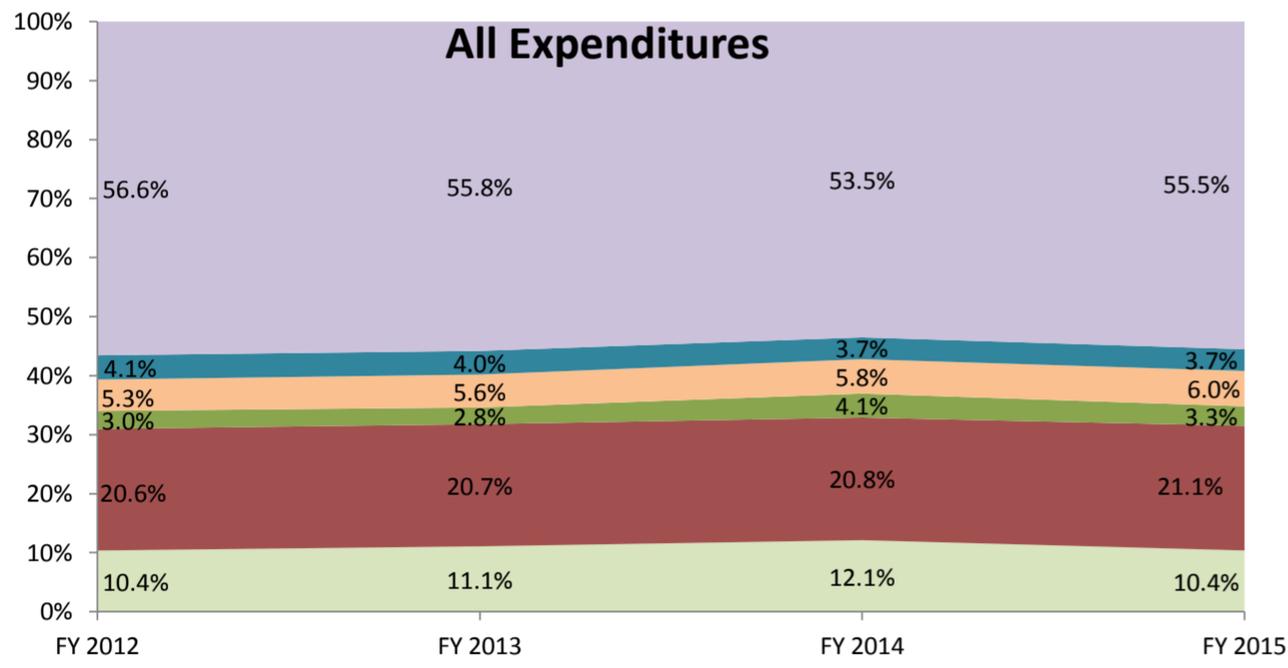


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Fayette County School Corp (2395)**

| Instructional Expenditures    |                      |              |                      |              |                     |              |                     |              |                     |              |                     |              |
|-------------------------------|----------------------|--------------|----------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|
|                               | FY 2006 <sup>1</sup> |              | FY 2009 <sup>2</sup> |              | FY 2012             |              | FY 2013             |              | FY 2014             |              | FY 2015             |              |
|                               | Amount               | % of Total   | Amount               | % of Total   | Amount              | % of Total   | Amount              | % of Total   | Amount              | % of Total   | Amount              | % of Total   |
| Student Academic Achievement  | \$23,737,475         | 56.1%        | \$24,836,332         | 58.9%        | \$24,950,189        | 56.6%        | \$24,245,893        | 55.8%        | \$23,051,166        | 53.5%        | \$22,677,700        | 55.5%        |
| Student Instructional Support | \$3,800,178          | 9.0%         | \$4,443,330          | 10.5%        | \$4,157,378         | 9.4%         | \$4,165,936         | 9.6%         | \$4,104,363         | 9.5%         | \$3,953,635         | 9.7%         |
| <b>Total</b>                  | <b>\$27,537,652</b>  | <b>65.1%</b> | <b>\$29,279,662</b>  | <b>69.4%</b> | <b>\$29,107,568</b> | <b>66.0%</b> | <b>\$28,411,829</b> | <b>65.4%</b> | <b>\$27,155,529</b> | <b>63.0%</b> | <b>\$26,631,334</b> | <b>65.2%</b> |

| Non Instructional Expenditures |                      |              |                      |              |                     |              |                     |              |                     |              |                     |              |
|--------------------------------|----------------------|--------------|----------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|
|                                | FY 2006 <sup>1</sup> |              | FY 2009 <sup>2</sup> |              | FY 2012             |              | FY 2013             |              | FY 2014             |              | FY 2015             |              |
|                                | Amount               | % of Total   | Amount               | % of Total   | Amount              | % of Total   | Amount              | % of Total   | Amount              | % of Total   | Amount              | % of Total   |
| Overhead and Operational       | \$10,391,716         | 24.6%        | \$9,761,564          | 23.1%        | \$10,432,409        | 23.6%        | \$10,217,112        | 23.5%        | \$10,696,922        | 24.8%        | \$9,973,518         | 24.4%        |
| Non Operational                | \$4,353,382          | 10.3%        | \$3,145,301          | 7.5%         | \$4,575,358         | 10.4%        | \$4,814,858         | 11.1%        | \$5,221,372         | 12.1%        | \$4,239,361         | 10.4%        |
| Not Categorized                | \$0                  | 0.0%         | \$0                  | 0.0%         | \$0                 | 0.0%         | \$0                 | 0.0%         | \$0                 | 0.0%         | \$0                 | 0.0%         |
| <b>Total</b>                   | <b>\$14,745,098</b>  | <b>34.9%</b> | <b>\$12,906,865</b>  | <b>30.6%</b> | <b>\$15,007,767</b> | <b>34.0%</b> | <b>\$15,031,971</b> | <b>34.6%</b> | <b>\$15,918,293</b> | <b>37.0%</b> | <b>\$14,212,879</b> | <b>34.8%</b> |

|                    |                     |                     |                     |                     |                     |                     |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Grand Total</b> | <b>\$42,282,750</b> | <b>\$42,186,527</b> | <b>\$44,115,335</b> | <b>\$43,443,800</b> | <b>\$43,073,822</b> | <b>\$40,844,214</b> |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|



- Non Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.  
 Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.  
 Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Fayette County School Corp (2395)**

| Account                                 | FY 2006   | FY 2009     | FY 2014     | FY 2015     | Percent Change |              |              |        |
|---|---|-------------|-------------|-------------|----------------|--------------|--------------|--------|
|   |   |             |             |             | 2006 to 2015   | 2009 to 2015 | 2014 to 2015 |        |
| <b>Student Academic Achievement</b>     |   |             |             |             |                |              |              |        |
| 11025 Regular Programs                  | Non Special Education Preschool                               | \$0         | \$0         | \$888,871   | \$928,110      | NA           | NA           | 4.4%   |
| 11050 Regular Programs                  | Full Day Kindergarten   | \$35,653    | \$705,842   | \$742,902   | \$754,042      | 2014.9%      | 6.8%         | 1.5%   |
| 11100 Regular Programs                  | Elementary  | \$6,217,267 | \$8,417,861 | \$5,991,754 | \$5,616,959    | -9.7%        | -33.3%       | -6.3%  |
| 11200 Regular Programs                  | Middle/Junior High  | \$2,170,504 | \$2,609,929 | \$2,414,396 | \$2,313,430    | 6.6%         | -11.4%       | -4.2%  |
| 11300 Regular Programs                  | High School   | \$2,558,197 | \$4,072,532 | \$3,015,867 | \$3,154,965    | 23.3%        | -22.5%       | 4.6%   |
| 11355 Regular Programs                  | High School - Acad. Honors High Ability Students              | \$0         | \$30,432    | \$618,869   | \$553,388      | NA           | 1718.4%      | -10.6% |
| 11420 Regular Programs                  | Vocational Education - Agriculture B                          | \$42,581    | \$109,582   | \$96,416    | \$44,475       | 4.4%         | -59.4%       | -53.9% |
| 11450 Regular Programs                  | Vocational Education - Consumer and Homemaking                | \$94,121    | \$113,189   | \$72,622    | \$115,926      | 23.2%        | 2.4%         | 59.6%  |
| 11480 Regular Programs                  | Vocational Education - Industrial Education A                 | \$979,365   | \$1,339,479 | \$1,498,832 | \$1,466,694    | 49.8%        | 9.5%         | -2.1%  |
| 11490 Regular Programs                  | Vocational Education - Industrial Education B                 | \$0         | \$0         | \$0         | \$1,190        | NA           | NA           | NA     |
| 11590 Regular Programs                  | Vocational Education - Other Vocational Ed. Programs          | \$0         | \$4,610     | \$0         | \$0            | NA           | NA           | NA     |
| 12110 Special Programs                  | Gifted and Talented - Gifted And Talented                     | \$138,287   | \$37,415    | \$43,901    | \$48,456       | -65.0%       | 29.5%        | 10.4%  |
| 12210 Special Programs                  | Mental Disabilities - Mild Mental Disabilities                | \$413,954   | \$598,413   | \$921,181   | \$827,927      | 100.0%       | 38.4%        | -10.1% |
| 12220 Special Programs                  | Mental Disabilities - Moderate Mental Disabilities            | \$146,967   | \$269,821   | \$273,802   | \$270,737      | 84.2%        | 0.3%         | -1.1%  |
| 12230 Special Programs                  | Mental Disabilities - Severe Mental Disabilities              | \$282,703   | \$204,532   | \$71,720    | \$103,021      | -63.6%       | -49.6%       | 43.6%  |
| 12310 Special Programs                  | Physical Impairment - Orthopedic Impairment                   | \$0         | \$14,040    | \$0         | \$0            | NA           | NA           | NA     |
| 12320 Special Programs                  | Physical Impairment - Multiple Disabilities                   | \$67,627    | \$14,526    | \$0         | \$0            | NA           | NA           | NA     |
| 12330 Special Programs                  | Physical Impairment - Visual Impairment                       | \$30,800    | \$31,157    | \$9,560     | \$9,707        | -68.5%       | -68.8%       | 1.5%   |
| 12340 Special Programs                  | Physical Impairment - Hearing Impairment                      | \$64,789    | \$125,268   | \$47,879    | \$24,638       | -62.0%       | -80.3%       | -48.5% |
| 12350 Special Programs                  | Physical Impairment - Homebound                               | \$3,646     | \$20,194    | \$17,539    | \$24,117       | 561.5%       | 19.4%        | 37.5%  |
| 12410 Special Programs                  | Emotional Disabilities - Full Time                            | \$231,746   | \$273,848   | \$0         | \$0            | NA           | NA           | NA     |
| 12420 Special Programs                  | Emotional Disabilities - All Others                           | \$55,424    | \$79,086    | \$42,955    | \$41,808       | -24.6%       | -47.1%       | -2.7%  |
| 12510 Special Programs                  | Culturally Different - Communication Disorders                | \$56,674    | \$86,637    | \$2,465     | \$751          | -98.7%       | -99.1%       | -69.5% |
| 12520 Special Programs                  | Culturally Different - Compensatory                           | \$7,982     | \$3,172     | \$0         | \$0            | NA           | NA           | NA     |
| 12610 Special Programs                  | Learning Disability   | \$583,990   | \$866,256   | \$893,442   | \$679,685      | 16.4%        | -21.5%       | -23.9% |
| 12710 Special Programs                  | Equal Opportunity At Risk                                     | \$272,567   | \$369,345   | \$327,503   | \$347,193      | 27.4%        | -6.0%        | 6.0%   |
| 12810 Special Programs                  | Special Education Preschool                                   | \$166,192   | \$240,924   | \$223,065   | \$292,646      | 76.1%        | 21.5%        | 31.2%  |
| 12900 Special Programs                  | Other Special Programs  | \$502,371   | \$533,660   | \$613,048   | \$601,543      | 19.7%        | 12.7%        | -1.9%  |
| 13100 Adult/Cont. Ed. Programs          | Instruction   | \$191,417   | \$207,928   | \$228,378   | \$250,211      | 30.7%        | 20.3%        | 9.6%   |
| 13150 Adult/Cont. Ed. Programs          | Non-Instruction   | \$0         | \$0         | \$0         | \$16,030       | NA           | NA           | NA     |
| 13300 Adult/Cont. Ed. Programs          | Occupational Programs   | \$0         | \$0         | \$688       | \$501          | NA           | NA           | -27.3% |
| 13600 Adult/Cont. Ed. Programs          | Special Interest Programs                                     | \$13,903    | \$13,144    | \$912       | \$3,384        | -75.7%       | -74.3%       | 271.1% |
| 13900 Adult/Cont. Ed. Programs          | Other Adult/Continuing Ed. Program                            | \$68,157    | \$27,291    | \$0         | \$0            | NA           | NA           | NA     |
| 14100 Summer School Programs            | Elementary  | \$0         | \$0         | \$59,996    | \$74,182       | NA           | NA           | 23.6%  |
| 14200 Summer School Programs            | Middle/Junior High School                                     | \$0         | \$0         | \$15,929    | \$10,994       | NA           | NA           | -31.0% |
| 14300 Summer School Programs            | High School   | \$42,584    | \$60,015    | \$42,646    | \$51,089       | 20.0%        | -14.9%       | 19.8%  |
| 15100 Enrichment Programs               | Non-Credit  | \$0         | \$0         | \$1,343     | \$835          | NA           | NA           | -37.8% |
| 16100 Remediation                       | Remediation Testing   | \$249,761   | \$142,583   | \$6,003     | \$9,686        | -96.1%       | -93.2%       | 61.4%  |
| 16200 Remediation                       | Preventive Remediation  | \$31,469    | \$23,916    | \$18,701    | \$18,150       | -42.3%       | -24.1%       | -2.9%  |
| 17300 Pay. to Other Gov. Units in State | Area Vocat. School (Part. Share)                              | \$735,384   | \$918,617   | \$946,335   | \$1,133,778    | 54.2%        | 23.4%        | 19.8%  |
| 17400 Pay. to Other Gov. Units in State | Joint Services and Supply - Special Ed.                       | \$46,898    | \$119,718   | \$70,370    | \$67,090       | 43.1%        | -44.0%       | -4.7%  |
| 17900 Pay. to Other Gov. Units in State | Other   | \$874,068   | \$0         | \$0         | \$0            | NA           | NA           | NA     |
| 22110 Instruction                       | Imp. of Instruction - Service Area Direction                  | \$196,731   | \$551,985   | \$439,910   | \$488,569      | 148.3%       | -11.5%       | 11.1%  |
| 22120 Instruction                       | Imp. of Instruction - Instruction and Curriculum Dev.         | \$115,822   | \$69,152    | \$44,403    | \$71,398       | -38.4%       | 3.2%         | 60.8%  |
| 22130 Instruction                       | Imp. of Instruction - Instructional Staff Training            | \$203,488   | \$96,723    | \$10,447    | \$0            | NA           | NA           | NA     |
| 22190 Instruction                       | Imp. of Instruction - Other Imp. of Instruct. Services        | \$0         | \$0         | \$21,894    | \$21,588       | NA           | NA           | -1.4%  |
| 22220 Instruction                       | Library/Media Services - School Library                       | \$395,105   | \$410,686   | \$410,557   | \$412,308      | 4.4%         | 0.4%         | 0.4%   |
| 22230 Instruction                       | Library/Media Services - Audiovisual                          | \$6,806     | \$10,536    | \$12,272    | \$13,778       | 102.5%       | 30.8%        | 12.3%  |
| 22240 Instruction                       | Library/Media Services - Educational Television               | \$22,729    | \$11,959    | \$4,487     | \$11,734       | -48.4%       | -1.9%        | 161.5% |
| 22250 Instruction                       | Library/Media Services - Computer Assisted Instruc. Services  | \$0         | \$1,525     | \$0         | \$310          | NA           | -79.7%       | NA     |
| 22310 Instruction                       | Instruc. Related Tech. - Tech. Service Supervision and Admin. | \$0         | \$0         | \$98,361    | \$67,705       | NA           | NA           | -31.2% |
| 22320 Instruction                       | Instruc. Related Tech. - Student Learning Centers             | \$0         | \$0         | \$0         | \$450          | NA           | NA           | NA     |
| 22330 Instruction                       | Instruc. Related Tech. - Systems Analysis and Planning        | \$0         | \$0         | \$0         | \$4,320        | NA           | NA           | NA     |
| 22350 Instruction                       | Instruc. Related Tech. - Systems Operations                   | \$0         | \$0         | \$227,332   | \$83,714       | NA           | NA           | -63.2% |

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Fayette County School Corp (2395)**

| Account                                    |   |                     |                     |                     |                     |              | Percent Change |              |  |
|--|---|---------------------|---------------------|---------------------|---------------------|--------------|----------------|--------------|--|
|  | FY 2006   | FY 2009             | FY 2014             | FY 2015             | 2006 to 2015        | 2009 to 2015 | 2014 to 2015   |              |  |
| 22360 Instruction                          | Instruc. Related Tech. - Network Support                    | \$608,551           | \$517,514           | \$672,559           | \$872,185           | 43.3%        | 68.5%          | 29.7%        |  |
| 22370 Instruction                          | Instruc. Related Tech. - Hardware Maintenance and Support   | \$0                 | \$0                 | \$0                 | \$7,423             | NA           | NA             | NA           |  |
| 22380 Instruction                          | Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.  | \$0                 | \$0                 | \$85,435            | \$87,805            | NA           | NA             | 2.8%         |  |
| 22900 Instruction                          | Other Support Service - Instruct. Staff                     | \$0                 | \$88,749            | \$114,164           | \$112,362           | NA           | 26.6%          | -1.6%        |  |
| 25520 Central Services                     | Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs   | \$280,479           | \$255,773           | \$522,694           | \$564,716           | 101.3%       | 120.8%         | 8.0%         |  |
| 25525 Central Services                     | Textbks. for Rent/Resale - Computers in Lieu of Textbooks   | \$0                 | \$0                 | \$166,760           | \$0                 | NA           | NA             | NA           |  |
| 25540 Central Services                     | Textbks. for Rent/Resale - Other Textbook Rental Service    | \$36,348            | \$36,099            | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 25560 Central Services                     | Textbks. for Rent/Resale - Public Information Services      | \$39,696            | \$83,646            | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 25570 Central Services                     | Textbks. for Rent/Resale - Materials and Supplies           | \$9,218             | \$17,025            | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 26497 NA                                   | Teachers Retir. Fund - 07 Acct. Code                        | \$895,781           | \$0                 | \$0                 | \$0                 | NA           | NA             | NA           |  |
| <b>Student Academic Achievement Total</b>  |   | <b>\$20,187,805</b> | <b>\$24,836,332</b> | <b>\$23,051,166</b> | <b>\$22,677,700</b> | <b>12.3%</b> | <b>-8.7%</b>   | <b>-1.6%</b> |  |
| <b>Student Instructional Support</b>       |   |                     |                     |                     |                     |              |                |              |  |
| 21110 Students                             | Attend. & Social Work Serv. - Service Area Direction        | \$6,209             | \$0                 | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 21120 Students                             | Attend. & Social Work Serv. - Attendance Services           | \$0                 | \$0                 | \$0                 | \$250               | NA           | NA             | NA           |  |
| 21190 Students                             | Attend. & Social Work Serv. - Other                         | \$0                 | \$29,749            | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 21220 Students                             | Guidance Services - Counseling Services                     | \$351,895           | \$528,365           | \$370,219           | \$423,825           | 20.4%        | -19.8%         | 14.5%        |  |
| 21230 Students                             | Guidance Services - Appraisal Services                      | \$0                 | \$0                 | \$892               | \$0                 | NA           | NA             | NA           |  |
| 21240 Students                             | Guidance Services - Information Services                    | \$0                 | \$498               | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 21290 Students                             | Guidance Services - Other Guidance Services                 | \$1,162             | \$0                 | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 21340 Students                             | Health Services - Nurse Services                            | \$140,479           | \$194,098           | \$253,272           | \$252,621           | 79.8%        | 30.2%          | -0.3%        |  |
| 21390 Students                             | Health Services - Other Health Services                     | \$88,247            | \$75,916            | \$125,333           | \$109,940           | 24.6%        | 44.8%          | -12.3%       |  |
| 21410 Students                             | Psychological Services - Service Area Direction             | \$0                 | \$0                 | \$0                 | \$4,881             | NA           | NA             | NA           |  |
| 21420 Students                             | Psychological Services - Psychological Testing              | \$3,615             | \$6,757             | \$757               | \$7,510             | 107.7%       | 11.1%          | 892.2%       |  |
| 21430 Students                             | Psychological Services - Psychological Counseling           | \$59,499            | \$80,528            | \$135,270           | \$176,286           | 196.3%       | 118.9%         | 30.3%        |  |
| 21520 Students                             | Speech Path. & Audio. Serv. - Speech Pathology Services     | \$243,597           | \$312,856           | \$284,989           | \$267,886           | 10.0%        | -14.4%         | -6.0%        |  |
| 21810 Students                             | Special Ed. Administration - Service Area Direction         | \$484,945           | \$656,091           | \$414,707           | \$258,975           | -46.6%       | -60.5%         | -37.6%       |  |
| 21890 Students                             | Special Ed. Administration - Other Special Ed. Admin.       | \$30,125            | \$0                 | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 21910 Students                             | Other Support Services Students - Service Area Direction    | \$0                 | \$0                 | \$2,401             | \$3,156             | NA           | NA             | 31.4%        |  |
| 24100 School Administration                | Office of The Principal                                     | \$1,779,946         | \$2,558,471         | \$2,516,523         | \$2,448,305         | 37.5%        | -4.3%          | -2.7%        |  |
| <b>Student Instructional Support Total</b> |   | <b>\$3,189,719</b>  | <b>\$4,443,330</b>  | <b>\$4,104,363</b>  | <b>\$3,953,635</b>  | <b>23.9%</b> | <b>-11.0%</b>  | <b>-3.7%</b> |  |
| <b>Overhead and Operational</b>            |   |                     |                     |                     |                     |              |                |              |  |
| 23110 General Administration               | Board of Education - Service Area Direction                 | \$57,116            | \$63,908            | \$67,530            | \$69,708            | 22.0%        | 9.1%           | 3.2%         |  |
| 23150 General Administration               | Board of Education - Legal Services                         | \$16,082            | \$9,276             | \$30,010            | \$7,243             | -55.0%       | -21.9%         | -75.9%       |  |
| 23160 General Administration               | Board of Education - Promotion Expenses                     | \$4,096             | \$4,125             | \$4,351             | \$3,398             | -17.1%       | -17.6%         | -21.9%       |  |
| 23210 General Administration               | Executive Administration - Office of The Superintendent     | \$899,969           | \$631,190           | \$633,649           | \$536,654           | -40.4%       | -15.0%         | -15.3%       |  |
| 23220 General Administration               | Executive Administration - Community Relations              | \$0                 | \$51,172            | \$9,755             | \$10,956            | NA           | -78.6%         | 12.3%        |  |
| 23230 General Administration               | Executive Administration - Staff Relations and Negotiations | \$8,540             | \$17,623            | \$527,223           | \$224,667           | 2530.8%      | 1174.9%        | -57.4%       |  |
| 23290 General Administration               | Executive Administration - Other Executive Admin. Services  | \$44,736            | \$0                 | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 25110 Central Services                     | Fiscal Services - Office of The Business Manager            | \$138,989           | \$232,783           | \$204,398           | \$216,804           | 56.0%        | -6.9%          | 6.1%         |  |
| 25140 Central Services                     | Fiscal Services - Receiving and Disbursing Funds            | \$0                 | \$0                 | \$42,086            | \$43,736            | NA           | NA             | 3.9%         |  |
| 25150 Central Services                     | Fiscal Services - Payroll Services                          | \$30,131            | \$41,221            | \$45,362            | \$46,777            | 55.2%        | 13.5%          | 3.1%         |  |
| 25170 Central Services                     | Fiscal Services - Internal Auditing                         | \$19,436            | \$0                 | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 25195 Central Services                     | Fiscal Services - Other - Bank Account Service Charge       | \$0                 | \$992               | \$42                | \$95                | NA           | -90.4%         | 126.9%       |  |
| 25199 Central Services                     | Fiscal Services - Other - Other                             | \$0                 | \$200               | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 25400 Central Services                     | Planning, Research, Dev. and Evaluation                     | \$8,985             | (\$868)             | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 25710 Central Services                     | Personnel Services - Supervision of Personnel Services      | \$67,106            | \$160,653           | \$171,318           | \$179,730           | 167.8%       | 11.9%          | 4.9%         |  |
| 25720 Central Services                     | Personnel Services - Recruitment and Placement              | \$29,742            | \$0                 | \$0                 | \$0                 | NA           | NA             | NA           |  |
| 25750 Central Services                     | Personnel Services - Health Services                        | \$1,400             | \$999               | \$1,348             | \$2,710             | 93.6%        | 171.3%         | 101.0%       |  |
| 25840 Central Services                     | Admin. Tech. Services - Systems Operations                  | \$0                 | \$0                 | \$8,726             | \$0                 | NA           | NA             | NA           |  |
| 25940 Central Services                     | Other Supp. Serv. Cent. Serv. - Settlements                 | \$0                 | \$10,169            | \$0                 | \$0                 | NA           | NA             | NA           |  |

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Fayette County School Corp (2395)**

| Account  | FY 2006            | FY 2009            | FY 2014             | FY 2015            | Percent Change |              |               |
|--|--------------------|--------------------|---------------------|--------------------|----------------|--------------|---------------|
|  |                    |                    |                     |                    | 2006 to 2015   | 2009 to 2015 | 2014 to 2015  |
| 25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central     | \$0                | \$0                | \$2,219             | \$4,843            | NA             | NA           | 118.3%        |
| 26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings                           | \$2,763,159        | \$3,413,009        | \$3,418,076         | \$3,299,231        | 19.4%          | -3.3%        | -3.5%         |
| 26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment                           | \$689,891          | \$932,576          | \$718,294           | \$642,319          | -6.9%          | -31.1%       | -10.6%        |
| 26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code | \$1,421            | \$0                | \$0                 | \$0                | NA             | NA           | NA            |
| 26499 Category not Specified Other - 2007 Account Code                                 | \$585,039          | \$0                | \$0                 | \$0                | NA             | NA           | NA            |
| 26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)                    | \$6,364            | \$39,564           | \$36,542            | \$3,891            | -38.9%         | -90.2%       | -89.4%        |
| 26600 Oper. & Maint. of Plant Serv. Security Services                                  | \$0                | \$0                | \$18,363            | \$17,543           | NA             | NA           | -4.5%         |
| 26700 Oper. & Maint. of Plant Serv. Insurance  | \$227,367          | \$271,784          | \$329,025           | \$356,824          | 56.9%          | 31.3%        | 8.4%          |
| 26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant                 | \$0                | \$205,004          | \$0                 | \$0                | NA             | NA           | NA            |
| 27010 Student Transportation Service Area Direction                                    | \$109,937          | \$147,168          | \$197,643           | \$150,211          | 36.6%          | 2.1%         | -24.0%        |
| 27100 Student Transportation Vehicle Operation   | \$935,529          | \$982,151          | \$985,176           | \$1,000,093        | 6.9%           | 1.8%         | 1.5%          |
| 27200 Student Transportation Monitoring Services                                       | \$30,945           | \$41,464           | \$40,345            | \$52,523           | 69.7%          | 26.7%        | 30.2%         |
| 27300 Student Transportation Vehicle Servicing and Maintenance                         | \$532,836          | \$594,118          | \$546,120           | \$560,723          | 5.2%           | -5.6%        | 2.7%          |
| 27400 Student Transportation Purchase of School Buses                                  | \$741,666          | \$0                | \$471,934           | \$292,558          | -60.6%         | NA           | -38.0%        |
| 27500 Student Transportation Insurance on Buses  | \$73,075           | \$96,900           | \$81,996            | \$89,637           | 22.7%          | -7.5%        | 9.3%          |
| 27700 Student Transportation Contracted Transportation Services                        | \$0                | \$5,047            | \$18,297            | \$6,188            | NA             | 22.6%        | -66.2%        |
| 27900 Student Transportation Other Student Transportation Services                     | \$39,499           | \$82,124           | \$95,103            | \$162,597          | 311.6%         | 98.0%        | 71.0%         |
| 27910 Student Transportation Bus Driver Training                                       | \$572              | \$1,027            | \$5,323             | \$5,110            | 793.2%         | 397.7%       | -4.0%         |
| 31100 Food Services Operations Service Area Direction                                  | \$6,934            | \$100,001          | \$169,794           | \$140,492          | 1926.1%        | 40.5%        | -17.3%        |
| 31200 Food Services Operations Food Preparation and Dispensing                         | \$740,233          | \$742,085          | \$786,103           | \$789,437          | 6.6%           | 6.4%         | 0.4%          |
| 31300 Food Services Operations Food Delivery   | \$0                | \$31,044           | \$0                 | \$0                | NA             | NA           | NA            |
| 31400 Food Services Operations Food Purchases  | \$630,629          | \$853,057          | \$929,427           | \$960,597          | 52.3%          | 12.6%        | 3.4%          |
| 31900 Food Services Operations Other Food Services                                     | \$0                | \$0                | \$101,342           | \$96,224           | NA             | NA           | -5.1%         |
| <b>Overhead and Operational Total</b>  | <b>\$9,441,426</b> | <b>\$9,761,564</b> | <b>\$10,696,922</b> | <b>\$9,973,518</b> | <b>5.6%</b>    | <b>2.2%</b>  | <b>-6.8%</b>  |
| <b>Non Operational</b>   |                    |                    |                     |                    |                |              |               |
| 33100 Community Service Operations Direction of Community Services                     | \$0                | \$26,553           | \$33,202            | \$29,338           | NA             | 10.5%        | -11.6%        |
| 33200 Category not Specified Community Recreation                                      | \$10,000           | \$0                | \$0                 | \$0                | NA             | NA           | NA            |
| 33400 Category not Specified Athletic Coaches  | \$184,947          | \$206,646          | \$210,745           | \$206,315          | 11.6%          | -0.2%        | -2.1%         |
| 33500 Category not Specified Welfare Activities Services                               | \$0                | \$0                | \$0                 | \$1,689            | NA             | NA           | NA            |
| 33910 Other Community Services High School Band Uniforms                               | \$16,145           | \$0                | \$0                 | \$0                | NA             | NA           | NA            |
| 33930 Other Community Services Latch Key Kid Program                                   | \$0                | \$0                | \$6,957             | \$10,828           | NA             | NA           | 55.6%         |
| 33940 Other Community Services Child Care Services                                     | \$197,521          | \$283,934          | \$161,567           | \$156,212          | -20.9%         | -45.0%       | -3.3%         |
| 33950 Other Community Services Step Ahead  | \$585              | \$0                | \$0                 | \$0                | NA             | NA           | NA            |
| 33990 Other Community Services Other   | \$34,285           | \$13,742           | \$8,317             | \$13,880           | -59.5%         | 1.0%         | 66.9%         |
| 41000 Category not Specified Land Acquisition and Development                          | \$0                | \$0                | \$74,561            | \$177,994          | NA             | NA           | 138.7%        |
| 43000 Category not Specified Professional Services                                     | \$72,648           | \$0                | \$6,428             | \$47,919           | -34.0%         | NA           | 645.5%        |
| 45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.         | \$1,486,980        | \$360,673          | \$753,645           | \$782,964          | -47.3%         | 117.1%       | 3.9%          |
| 45400 Building Acq., Const. and Impr. Sports Facilities                                | \$0                | \$0                | \$157,711           | \$120,073          | NA             | NA           | -23.9%        |
| 45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.           | \$61,045           | \$87,507           | \$111,408           | \$81,492           | 33.5%          | -6.9%        | -26.9%        |
| 46000 Category not Specified Purchase of Moveable Equipment                            | \$83,090           | \$0                | \$0                 | \$0                | NA             | NA           | NA            |
| 47000 Category not Specified Purchase of Mobile or Fixed Equipment                     | \$48,830           | \$65,010           | \$193,644           | \$434,072          | 788.9%         | 567.7%       | 124.2%        |
| 49000 Category not Specified Other Facilities Acq. and Construction                    | \$76,170           | \$47,250           | \$491,494           | \$33,160           | -56.5%         | -29.8%       | -93.3%        |
| 51100 Principal on Debt Bonds  | \$928,030          | \$990,000          | \$1,990,005         | \$1,187,500        | 28.0%          | 19.9%        | -40.3%        |
| 51600 Principal on Debt Other DLGF Approved Debt                                       | \$0                | \$0                | \$311,555           | \$225,000          | NA             | NA           | -27.8%        |
| 52100 Interest on Debt Bonds   | \$942,691          | \$797,026          | \$484,608           | \$521,134          | -44.7%         | -34.6%       | 7.5%          |
| 52200 Interest on Debt Temporary Loans   | \$49,449           | \$29,440           | \$0                 | \$0                | NA             | NA           | NA            |
| 54200 Advancements and Obligations Common School Fund - Principal                      | \$0                | \$0                | \$25,413            | \$14,760           | NA             | NA           | -41.9%        |
| 54250 Advancements and Obligations Common School Fund - Interest                       | \$0                | \$0                | \$191               | \$1,450            | NA             | NA           | 660.7%        |
| 59100 Other Debt Services Obligations Registrars Fee                                   | \$1,990            | \$5,356            | \$11,545            | \$0                | NA             | NA           | NA            |
| 60700 Category not Specified Scholarships  | \$91,779           | \$232,163          | \$188,377           | \$193,582          | 110.9%         | -16.6%       | 2.8%          |
| <b>Non Operational Total</b>   | <b>\$4,286,184</b> | <b>\$3,145,301</b> | <b>\$5,221,372</b>  | <b>\$4,239,361</b> | <b>-1.1%</b>   | <b>34.8%</b> | <b>-18.8%</b> |

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Fayette County School Corp (2395)**

| Account                       | FY 2006   | FY 2009            | FY 2014    | FY 2015    | Percent Change |              |              |           |           |
|-------------------------------|---|--------------------|------------|------------|----------------|--------------|--------------|-----------|-----------|
|                               |   |                    |            |            | 2006 to 2015   | 2009 to 2015 | 2014 to 2015 |           |           |
| <b>Prorated by Fund</b>       |   |                    |            |            |                |              |              |           |           |
| 26491 NA                      | PERF - Academic Achievement                                 | \$260,456          | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26491 NA                      | PERF - Instructional Support                                | \$42,938           | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26491 NA                      | PERF - Overhead and Operational                             | \$98,554           | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26491 NA                      | PERF - Non Operational                                      | \$5,841            | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26492 NA                      | Social Security - Academic Achievement                      | \$1,145,739        | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26492 NA                      | Social Security - Instructional Support                     | \$208,448          | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26492 NA                      | Social Security - Overhead and Operational                  | \$344,705          | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26492 NA                      | Social Security - Non Operational                           | \$28,627           | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26493 NA                      | Workman's Compensation - Academic Achievement               | \$105,255          | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26493 NA                      | Workman's Compensation - Instructional Support              | \$17,970           | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26493 NA                      | Workman's Compensation - Overhead and Operational           | \$89,350           | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26493 NA                      | Workman's Compensation - Non Operational                    | \$2,540            | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26494 NA                      | Group Insurance - Academic Achievement                      | \$1,375,403        | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26494 NA                      | Group Insurance - Instructional Support                     | \$264,495          | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26494 NA                      | Group Insurance - Overhead and Operational                  | \$325,103          | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26494 NA                      | Group Insurance - Non Operational                           | \$23,709           | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26496 NA                      | Unemployment Compensation - Academic Achievement            | \$5,740            | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26496 NA                      | Unemployment Compensation - Instructional Support           | \$1,023            | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26496 NA                      | Unemployment Compensation - Overhead and Operational        | \$6,547            | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26496 NA                      | Unemployment Compensation - Non Operational                 | \$77               | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26498 NA                      | Severance / Early Retirement Pay - Academic Achievement     | \$657,077          | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26498 NA                      | Severance / Early Retirement Pay - Instructional Support    | \$75,584           | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26498 NA                      | Severance / Early Retirement Pay - Overhead and Operational | \$86,031           | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| 26498 NA                      | Severance / Early Retirement Pay - Non Operational          | \$6,402            | \$0        | \$0        | \$0            | NA           | NA           | NA        | NA        |
| <b>Prorated by Fund Total</b> |   | <b>\$5,177,615</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>     | <b>NA</b>    | <b>NA</b>    | <b>NA</b> | <b>NA</b> |